



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

20 Granite 0556 Philipsburg K-12 Schools

0416 Philipsburg K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,294,278.79	1,294,278.79	0.00	0.00	0.00	0.00
21XX Support Services - Students	59,457.62	59,457.62	0.00	0.00	0.00	0.00
22XX Educational Media Services	16,491.22	16,491.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,843.94	79,843.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,254.34	110,254.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	80,978.09	10,071.77	70,906.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	252,692.99	252,692.99	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,834.70	134,834.70	0.00	0.00	0.00	0.00
31XX Food Services	118,579.88	118,579.88	0.00	0.00	0.00	0.00
33XX Community Services	139,925.30	139,925.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,597.13	12,597.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	105,173.00	105,173.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,391.00	0.00	0.00	83,391.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	54,925.68	0.00	0.00	0.00	54,925.68	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,159.70	0.00	0.00	3,159.70	0.00	0.00
Totals	2,546,583.38	2,334,200.68	70,906.32	86,550.70	54,925.68	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,546,583.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0416 Philipsburg K-12 Schools	Indirect/Direct	70,906.32 / 2,334,200.68	3.04%				
Line B Preliminary Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0416 Philipsburg K-12 Schools		0.0267	0.0237	0.0241	0.0241	3.04%
Line C Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0416 Philipsburg K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0416 Philipsburg K-12 Schools		0.0267	0.0237	0.0241	0.0241	
Line E Five Year Average with 5% Discount		LE					2016	LE Reclaasified Rate
		0416 Philipsburg K-12 Schools					2.45%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	0556 Philipsburg K-12 Schools		Your Preliminary Rate by School System (SS) is:				2.45%	
			This same rate is applied to both EL and HS in the same SS					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

20 Granite 0558 Hall Elementary

0418 Hall Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	157,011.40	157,011.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,223.92	1,223.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,256.32	1,256.32	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,626.42	0.00	16,626.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,022.92	53,022.92	0.00	0.00	0.00	0.00
31XX Food Services	1,318.21	1,318.21	0.00	0.00	0.00	0.00
Totals	230,459.19	213,832.77	16,626.42	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	230,459.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0418 Hall Elem	Indirect/Direct	16,626.42 / 213,832.77	7.78%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0418 Hall Elem	0.0922	0.0403	0.0533	0.0607	7.78%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0418 Hall Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0418 Hall Elem	0.0922	0.0403	0.0533	0.0607	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0418 Hall Elem			6.16%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0558 Hall Elementary	Your Preliminary Rate by School System (SS) is:	6.16%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

20 Granite 0559 Drummond Public Schools

0419 Drummond Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	645,459.59	635,205.59	0.00	10,254.00	0.00	0.00
21XX Support Services - Students	141,096.92	141,096.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	282.51	282.51	0.00	0.00	0.00	0.00
222X Educational Media Services	11,432.83	11,432.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,215.02	32,215.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,612.06	91,612.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,192.52	3,136.85	27,055.67	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,552.01	111,566.01	0.00	7,986.00	0.00	0.00
27XX Student Transportation Services	59,772.25	59,772.25	0.00	0.00	0.00	0.00
31XX Food Services	96,139.86	96,139.86	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	924.55	924.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,140.32	12,140.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,803.36	0.00	0.00	4,803.36	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,156.34	0.00	0.00	4,156.34	0.00	0.00
Totals	1,249,780.14	1,195,524.77	27,055.67	27,199.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,249,780.14					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

20 Granite 0559 Drummond Public Schools

0420 Drummond H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	472,688.00	472,688.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,230.40	6,230.40	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,254.74	3,254.74	0.00	0.00	0.00	0.00
222X Educational Media Services	9,181.85	9,181.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	87,063.89	87,063.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,037.01	28,037.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,128.32	3,136.66	26,991.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	162,384.23	133,470.23	0.00	28,914.00	0.00	0.00
27XX Student Transportation Services	85,882.66	85,882.66	0.00	0.00	0.00	0.00
31XX Food Services	16,964.92	16,964.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,831.14	4,831.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,781.82	77,781.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,988.85	0.00	0.00	11,988.85	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,890.53	0.00	0.00	2,890.53	0.00	0.00
Totals	999,308.36	928,523.32	26,991.66	43,793.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	999,308.36					

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	LE 0419 Drummond Elem	Indirect/Direct	27,055.67 / 1,195,524.77	2.26%		
	LE 0420 Drummond H S	Indirect/Direct	26,991.66 / 928,523.32	2.91%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0419 Drummond Elem	0.0203	0.0231	0.0221	0.0225	2.26%
	0420 Drummond H S	0.0292	0.0231	0.0221	0.0225	2.91%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0419 Drummond Elem	0.0203	0.0231	0.0000	0.0000	
	0420 Drummond H S	0.0000	0.0231	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0419 Drummond Elem	0.0203	0.0231	0.0221	0.0225	
	0420 Drummond H S	0.0292	0.0231	0.0221	0.0225	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0419 Drummond Elem	2.10%	
	0420 Drummond H S	2.39%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0559 Drummond Public Schools	2.25%	

Your Preliminary Rate by School System (SS) is:
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